



Town of Leesburg Business, Professional & Occupational License Taxes

Most businesses located in the Town of Leesburg are required to have a Town of Leesburg business, professional & occupational license (BPOL), including home-based businesses. To obtain your business license, visit the Town of Leesburg Finance Department on the first floor of Town Hall, located at 25 West Market Street. If you have any questions, please call the Finance Department at 703-771-2717.

The tax associated with this license is either a percentage of gross receipts or a flat rate. Businesses that are normally subject to the tax rate based on gross receipts, but have less than \$50,000 in gross receipts pay a minimum fee of \$20.00. When you first apply for your business license, you will pay estimated taxes based on the gross receipts that you expect to generate through the end of the calendar year.

2005 BPOL rates on gross receipts are:

Amusements	\$0.25 per \$100 of gross receipts
Business Service Occupations	\$0.20 per \$100 of gross receipts
Building Contractors and Trades	\$0.10 per \$100 of gross receipts
Business Service Occupations	\$0.20 per \$100 of gross receipts
Hotel/Motel/B&B	\$0.23 per \$100 of gross receipts
Massage Therapy	\$0.20 per \$100 of gross receipts
Money Lenders	\$0.16 per \$100 of gross receipts
Personal Service Occupations	\$0.20 per \$100 of gross receipts
Professional, Specialized Businesses	\$0.20 per \$100 of gross receipts
Public Utilities	\$0.50 per \$100 of gross receipts
Repair Service Occupations	\$0.15 per \$100 of gross receipts
Retail Merchants	\$0.10 per \$100 of gross receipts
Vending Machine Merchants	\$0.10 per \$100 of gross receipts
Wholesale Merchants	\$0.075 per \$100 of gross receipts

2005 BPOL flat tax rates are:

Building/Savings & Loan Associations	\$50 annually
Cable Television Companies	\$25 annually
Fortune Tellers	\$500 annually
Peddlers & Itinerant Vendors	\$250 annually
Alcoholic Beverages (beer & wine) (based on type of license)	\$25-\$75 annually
Mixed Beverage Licenses (based on # of seats)	\$200-\$500 annually
Coin Operated Amusement Machines (based of # of machines)	\$100-\$200 annually

Renewals

In January of each year, business license renewal forms are sent to all businesses. When submitting the renewal form, businesses state their gross receipts for the previous year and include the appropriate amount of tax due. Businesses renewing for the first time should contact the Finance Department to determine the additional amount due for the prior year, if any. Business license renewals are due by March 1st of each year.

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